



# Government Gazette Staatskoerant

REPUBLIC OF SOUTH AFRICA  
REPUBLIEK VAN SUID-AFRIKA

Vol. 597

Pretoria, 16 March  
Maart 2015

**No. 38569**

*N.B. The Government Printing Works will not be held responsible for the quality of "Hard Copies" or "Electronic Files" submitted for publication purposes*



9771682584003



**AIDS HELPLINE: 0800-0123-22 Prevention is the cure**

**IMPORTANT NOTICE**

The Government Printing Works will not be held responsible for faxed documents not received due to errors on the fax machine or faxes received which are unclear or incomplete. Please be advised that an "OK" slip, received from a fax machine, will not be accepted as proof that documents were received by the GPW for printing. If documents are faxed to the GPW it will be the sender's responsibility to phone and confirm that the documents were received in good order.

Furthermore the Government Printing Works will also not be held responsible for cancellations and amendments which have not been done on original documents received from clients.

**CONTENTS****INHOUD**

<i>No.</i>	<i>Page No.</i>	<i>Gazette No.</i>	<i>No.</i>	<i>Bladsy No.</i>	<i>Koerant No.</i>
<b>GOVERNMENT NOTICE</b>			<b>GOEWERMENTSKENNISGEWING</b>		
<b>South African Revenue Service</b>			<b>Suid-Afrikaanse Inkomstediens</b>		
<i>Government Notice</i>			<i>Goewermentskennisgewing</i>		
212			212		
	Tax Administration Act (28/2011): Public notice listing arrangements for purposes of sections 35(2) and 36(4) of the Act.....	3	38569	212	Wet op Belastingadministrasie (28/2011): Openbare kennisgewing om rapporteerbare reëlings vir doeleindes van artikels 35(2) en 36(4) van die Wette lys.....
				7	38569

---

**GOVERNMENT NOTICE**

---

**SOUTH AFRICAN REVENUE SERVICE**

No. 212

16 March 2015

**PUBLIC NOTICE LISTING ARRANGEMENTS FOR PURPOSES OF SECTIONS 35(2) AND 36(4) OF THE TAX ADMINISTRATION ACT, 2011 (ACT NO. 28 OF 2011)**

In terms of sections 35(2) and 36(4) of the Tax Administration Act, 2011, I, Thomas Swabihi Moyane, Commissioner for the South African Revenue Service, hereby list, in the Schedule hereto, reportable arrangements and excluded arrangements.

This public notice replaces, with effect from its date of publication, all previous notices issued under section 80M(2)(c) and 80N(4) of the Income Tax Act, 1962 (Act No. 58 of 1962) and section 35(2) of the Tax Administration Act, 2011.



TS MOYANE

**COMMISSIONER FOR THE SOUTH AFRICAN REVENUE SERVICE**

## SCHEDULE

### 1. General

In this notice, unless the context indicates otherwise, any word or expression to which a meaning has been assigned in the Income Tax Act, 1962, or the Tax Administration Act, 2011, has the meaning so assigned.

### 2. Reportable arrangements

The following arrangements have been identified to be reportable arrangements:

#### 2.1. Any arrangement that would have qualified as—

- (a) a “hybrid equity instrument” in terms of section 8E of the Income Tax Act, 1962, if the prescribed period in that section had been 10 years; or
- (b) a “hybrid debt instrument” in terms of section 8F of the Income Tax Act, 1962, if the prescribed period in that section had been 10 years, but does not include any instrument listed on an exchange regulated in terms of the Financial Markets Act, 2012 (Act No. 19 of 2012);

#### 2.2. Any arrangement in terms of which—

- (a) a company buys back shares on or after the date of publication of this notice from one or more shareholders for an aggregate amount exceeding R10 million; and
- (b) that company issued or is required to issue any shares within 12 months of entering into that arrangement or of the date of any buy-back in terms of that arrangement;

- 2.3. Any arrangement in terms of which—
- (a) a person that is a resident makes any contribution or payment on or after the date of publication of this notice to a trust that is not a resident and has or acquires a beneficial interest in that trust; and
  - (b) the amount of all contributions or payments, whether made before or after the date of publication of this notice, or the value of that interest exceeds or is reasonably expected to exceed R10 million, excluding any contributions or payments made to or beneficial interest acquired in any—
    - (i) portfolio comprised in any investment scheme contemplated in paragraph (e)(ii) of the definition of “company” in section 1(1) of the Income Tax Act, 1962; or
    - (ii) foreign investment entity as defined in section 1(1) of the Income Tax Act, 1962;
- 2.4. Any arrangement in terms of which one or more persons acquire the controlling interest in a company on or after the date of publication of this notice, including by means of acquiring shares, voting rights or a combination of both, that—
- (a)
    - (i) has carried forward or reasonably expects to carry forward a balance of assessed loss exceeding R50 million from the year of assessment immediately preceding the year of assessment in which the controlling interest is acquired; or
    - (ii) has or reasonably expects to have an assessed loss exceeding R50 million in respect of the year of assessment during which the controlling interest is acquired. or
  - (b) directly or indirectly holds a controlling interest in a company referred to in paragraph (a); and
- 2.5. Any arrangement between a person that is a resident and a person that qualifies as an insurer in terms of any law of any country other than the Republic (hereinafter referred to as the foreign insurer) in terms of which—

- (a) an aggregate amount that exceeds or is reasonably expected to exceed R5 million has been paid or becomes payable by the resident to the foreign insurer; and
- (b) any amount payable on or after the date of publication of this notice, in cash or otherwise, to any beneficiary in terms of that arrangement is to be determined mainly by reference to the value of particular assets or categories of assets that are held by or on behalf of the foreign insurer or by another person for purposes of that arrangement.

**3. Excluded arrangements under section 36(4) of the Tax Administration Act, 2011**

Any arrangement referred to in section 35(1) of the Tax Administration Act, 2011, is an excluded arrangement if the aggregate tax benefit which is or may be derived from that arrangement by all participants to that arrangement does not exceed R5 million.

---

**GOEWERMENSKENNISGEWING**

---

**SUID-AFRIKAANSE INKOMSTEDIENS**

No. 212

16 Maart 2015

**OPENBARE KENNISGEWING OM RAPPORTEERBARE REËLINGS VIR  
DOELEINDES VAN ARTIKELS 35(2) EN 36(4) VAN DIE WET OP  
BELASTINGADMINISTRASIE, 2011 (WET NO. 28 VAN 2011), TE LYS**

Ingevolge artikels 35(2) en 36(4) van die Wet op Belastingadministrasie, 2011, lys ek, Thomas Swabihi Moyane, Kommissaris van die Suid-Afrikaanse Inkomstediens, hierby in die Bylae hierby, rapporteerbare reëlins en uitgeslote reëlins.

Hierdie openbare kennisgewing vervang met ingang van sy datum van publikasie alle vorige kennisgewings uitgevaardig kragtens artikels 80M(2)(c) en 80N(4) van die Inkomstebelastingwet, 1962 (Wet No. 58 van 1962), en artikel 35(2) van die Wet op Belastingadministrasie, 2011.



TS MOYANE

**KOMMISSARIS VAN DIE SUID-AFRIKAANSE INKOMSTEDIENS**

**BYLAE****1. Algemeen**

In hierdie kennisgewing, tensy uit die konteks anders blyk, dra enige woord of uitdrukking waaraan 'n betekenis in die Inkomstebelastingwet, 1962, of die Wet op Belastingadministrasie, 2011, geheg is, die betekenis aldus daaraan geheg.

**2. Rapporteerbare reëlings**

Die volgende reëlings is geïdentifiseer rapporteerbare reëlings te wees:

**2.1. Enige reëling wat sou gekwalifiseer het as—**

(a) 'n “hibriede ekwiteitsinstrument” ingevolge artikel 8E van die Inkomstebelastingwet, 1962, indien die voorgeskrewe tydperk in daardie artikel 10 jaar was; of

(b) 'n “hibriede skuldinstrument” ingevolge artikel 8F van die Inkomstebelastingwet, 1962, indien die voorgeskrewe tydperk in daardie artikel 10 jaar was, maar sonder insluiting van enige instrument genoteer op 'n beurs wat ingevolge die “Financial Markets Act, 2012” (Wet No. 19 van 2012), gereguleer word;

**2.2. Enige reëling ingevolge waarvan—**

(a) 'n maatskappy op of na die datum van publikasie van hierdie kennisgewing aandele van een of meer aandeelhouders vir 'n totale bedrag wat R10 miljoen te bowe gaan, terugkoop; en

(b) daardie maatskappy binne 12 maande vanaf die aangaan van daardie reëling of van die datum van enige terugkoop ingevolge daardie reëling aandele uitgereik het of verplig is om aandele uit te reik;



2.3. Enige reëling ingevolge waarvan—

- (a) 'n persoon wat 'n inwoner is op of na die datum van publikasie van hierdie kennisgewing enige bydrae of betaling maak aan 'n trust wat nie 'n inwoner is nie en 'n voordelige belang in daardie trust het of verkry; en
- (b) die bedrag van alle bydraes of betalings hetsy voor of na die datum van publikasie van hierdie kennisgewing gemaak, of die waarde van daardie belang R10 miljoen te bowe gaan of redelikerwys verwag word te bowe sal gaan, uitgesonder enige bydraes of betalings gemaak aan of voordelige belang verkry in enige—
  - (i) portefeulje vervat in enige beleggingskema beoog in paragraaf (e)(ii) van die omskrywing van “maatskappy” in artikel 1(1) van die Inkomstebelastingwet, 1962; of
  - (ii) buitelandse beleggingsentiteit soos omskryf in artikel 1(1) van die Inkomstebelastingwet, 1962;

2.4. Enige reëling ingevolge waarvan een of meer persone op of na die datum van publikasie van hierdie kennisgewing die beherende belang verkry, insluitend deur middel van die verkryging van aandele, stemregte of 'n kombinasie van beide, in 'n maatskappy wat—

- (a) (i) 'n balans van vasgestelde verlies wat R50 miljoen te bowe gaan oorgebring het of verwag om oor te bring van die jaar van aanslag wat die jaar van aanslag waarin die beherende belang verkry word, onmiddellik voorafgaan;
- (ii) 'n vasgestelde verlies wat R50 miljoen te bowe gaan, het of redelikerwys verwag om te hê ten opsigte van die jaar van aanslag waartydens die beherende belang verkry word; of
- (b) regstreeks of onregstreeks 'n beherende belang hou in 'n maatskappy in paragraaf (a) bedoel; en

- 2.5. Enige reëling tussen 'n persoon wat 'n inwoner is en 'n persoon wat as 'n versekeraar kwalifiseer ingevolge enige reg van enige ander land as die Republiek (hierna die buitelandse versekeraar genoem) ingevolge waarvan—
- (a) 'n totale bedrag wat R5 miljoen te bowe gaan of redelikerwys verwag word dit te bowe te gaan, deur die inwoner aan die buitelandse versekeraar betaal is of betaalbaar word; en
  - (b) enige bedrag betaalbaar op of na die datum van publikasie van hierdie kennisgewing, in kontant of andersins, aan enige begunstigde ingevolge daardie reëling hoofsaaklik bepaal moet word met verwysing na die waarde van bepaalde bates of klasse van bates wat deur of ten behoeve van die buitelandse versekeraar of deur 'n ander persoon vir doeleindes van daardie reëling gehou word.

**3. Uitgeslote reëlings kragtens artikel 36(4) van die Wet op Belastingadministrasie, 2011**

Enige reëling bedoel in artikel 35(1) van die Wet op Belastingadministrasie, 2011, is 'n uitgeslote reëling indien die totale belastingvoordeel wat uit daardie reëling deur alle deelnemers aan daardie reëling verkry word of sal word, nie R5 miljoen te bowe gaan nie.

---











# IMPORTANT Reminder from Government Printing Works

Dear Valued Customers,

As part of our preparation for eGazette Go Live on 9 March 2015, we will be suspending the following existing email addresses and fax numbers from **Friday, 6 February**.

Discontinued Email addresses	Discontinued Fax numbers
<a href="mailto:GovGazette&amp;LiquorLicense@gpw.gov.za">GovGazette&amp;LiquorLicense@gpw.gov.za</a>	+27 12 334 5842
<a href="mailto:Estates@gpw.gov.za">Estates@gpw.gov.za</a>	+27 12 334 5840
<a href="mailto:LegalGazette@gpw.gov.za">LegalGazette@gpw.gov.za</a>	+27 12 334 5819
<a href="mailto:ProvincialGazetteGauteng@gpw.gov.za">ProvincialGazetteGauteng@gpw.gov.za</a>	+27 12 334 5841
<a href="mailto:ProvincialGazetteECLPMPNW@gpw.gov.za">ProvincialGazetteECLPMPNW@gpw.gov.za</a>	+27 12 334 5839
<a href="mailto:ProvincialGazetteNCKZN@gpw.gov.za">ProvincialGazetteNCKZN@gpw.gov.za</a>	+27 12 334 5837
<a href="mailto:TenderBulletin@gpw.gov.za">TenderBulletin@gpw.gov.za</a>	+27 12 334 5830

To submit your notice request, please send your email (with Adobe notice form and proof of payment to [submit.egazette@gpw.gov.za](mailto:submit.egazette@gpw.gov.za) or fax +27 12-748 6030.

Notice requests not received in this mailbox, will **NOT** be processed.

Please **DO NOT** submit notice requests directly to your contact person's private email address at GPW – Notice requests received in this manner will also **NOT** be processed.

GPW does not accept responsibility for notice requests submitted through the discontinued channels as well as for the quality and accuracy of information, or incorrectly captured information and will not amend information supplied.

Thank you!

For any queries, please contact the eGazette Contact Centre.



[info.egazette@gpw.gov.za](mailto:info.egazette@gpw.gov.za) (only for queries).

Notice requests received in this mailbox will **NOT** be processed.



012-748 6200



government  
printing  
Department:  
Government Printing Works  
REPUBLIC OF SOUTH AFRICA

eGazette



Printed by and obtainable from the Government Printer, Bosman Street, Private Bag X85, Pretoria, 0001  
Publications: Tel: (012) 748 6052, 748 6053, 748 6058  
Advertisements: Tel: (012) 748 6205, 748 6208, 748 6209, 748 6210, 748 6211  
Subscriptions: Tel: (012) 748 6054, 748 6055, 748 6057

Gedruk deur en verkrygbaar by die Staatsdrukker, Bosmanstraat, Privaatsak X85, Pretoria, 0001  
Publikasies: Tel: (012) 748 6052, 748 6053, 748 6058  
Advertensies: Tel: (012) 748 6205, 748 6208, 748 6209, 748 6210, 748 6211  
Subskripsies: Tel: (012) 748 6054, 748 6055, 748 6057